

WISCONSIN LIQUOR TAX MULTIPLE SCHEDULE INSTRUCTIONS

GENERAL INSTRUCTIONS FOR ALL PERMITTEES

INTRODUCTION

This form is a multipurpose schedule that you complete and attach to your monthly Wisconsin Distilled Spirits, Cider and Wine Tax Return (AB-130). You may use this schedule to report purchases, related credits and sales. On each form you use, check the box indicating the type of schedule that it represents (for example: check box 2 if you are using the form to report tax-paid purchases).

If you do not have any transactions during a month, do not complete the multiple schedule. Simply write "no transactions" on your AB-130 and send it to us.

Separate instructions are provided here for permittees located in Wisconsin and permittees located outside Wisconsin.

If you have any questions or need additional forms, call us at (608) 266-6702. Our FAX number is (608) 261-7049.

COLUMN HEADINGS

The following column headings pertain to transactions of both in-state and out-of-state permittees.

Column A – INVOICE NUMBER AND DATE

Enter the invoice number and date for each transaction.

Column B – NAME

When listing a **purchase**, enter the name of the firm providing the invoice. For **sales**, indicate the name of the customer.

Column C (see instructions below)

Use this column to provide the following information:

1. Merchandise imported under US Customs bond - Indicate the US Customs entry number and the city from which the merchandise was released by Customs.
2. Name and address of a shipper when it differs from the permittee providing the invoice.
3. Address of the Wisconsin wholesaler to whom merchandise is shipped. The wholesaler must hold a valid permit issued by the department in order to receive distilled spirits, cider and wine.

Columns D, E, F & G – LITERS

Express all amounts in liters. Extend liter amounts to the nearest hundredth (for example: 7.18 liters).

GROUPING AND SUBTOTALING PURCHASES & SALES

All transactions reported by in-state and out-of-state permittees on sales and purchase schedules must be grouped as follows:

1. **Purchases** must be grouped by shipper from whom spirits, cider or wine is received.
2. **Sales** must be grouped by Wisconsin permittee to whom merchandise is shipped.

You must also provide a liter subtotal by individual shipper or wholesaler on each sales and purchase schedule.

COMPUTER PRINTOUTS

Permittees may submit computer printouts in lieu of our forms. However, any printouts submitted should provide the same information requested on our forms and in the same columnar sequence. If you cannot duplicate our format, you should submit a proposed format to us for review. We will let you know if it is satisfactory or what changes will be required.

SPECIFIC INSTRUCTIONS FOR IN-STATE PERMITTEES

PURCHASE SCHEDULES (use a single line for each invoice)

Remember to group all purchases by shipper and to provide a liter subtotal for each shipper. On the last page of a purchase schedule, indicate the total liters received from all shippers.

Report Liters per Purchase Invoices - When completing the purchase schedules, enter the liters as shown on your purchase invoices. Do not enter net amounts which reflect shortages or overages.

Shortages/Overages - If you are shorted merchandise, enter the amount you were shorted on credit schedule 3 or 4, whichever is appropriate. If you receive more merchandise than you ordered, enter the excess amount on a separate line on the purchase schedule.

Untaxed Purchases – Schedule 1

Itemize all untaxed purchases you receive during the month. This includes: 1) all direct imports through US Customs that indicate you were the importer of record, 2) products that you previously sold outside Wisconsin and later repurchased, and 3) all sacramental wine purchases.

Enter the totals of your untaxed purchases on line 2 of AB-130.

Tax-Paid Purchases – Schedule 2

Itemize all purchases of products you received during the month on which you paid tax to your suppliers. **Caution:** Your supplier must hold a valid permit issued by this department before you can purchase or accept merchandise from that supplier. Call us at (608) 267-1350 if you are unable to determine if a supplier has the proper permit.

Enter the totals of your tax-paid purchases on line 15 of AB-130.

CREDIT SCHEDULES (use a single line for each entry)

"Credits" involve merchandise that has been purchased but not received on a wholesaler's premises (shortages) and damaged merchandise, whether discovered upon or after receipt.

Cross reference each entry on these schedules to the related entry on a purchase schedule. Provide at least the following information when claiming a credit:

- Column A Enter the original invoice number and date.
- Column B Indicate the name and address of supplier.
- Column C Indicate...
 - * Reason for the credit (eg., shortage, breakage)
Any claim number and date
 - * Name of the carrier handling the shipment in the event any action of the carrier caused the shortage or breakage
 - * US Customs entry number
- Columns D, E, F & G Enter the liters shipped short or damaged.

Untaxed Credits – Schedule 3

These credits pertain to untaxed products received through US Customs or for industrial purposes. The credits also pertain to untaxed wine received for sacramental purposes. Itemize all untaxed merchandise found to be short shipped, lost or broken prior to being released from Customs or received from a supplier. Shortages discovered before merchandise is released from US Customs should be noted on papers provided by the carrier or warehouse authorized by US Customs to handle merchandise under Customs bond. Credit may also be claimed for merchandise

discovered to be damaged after being released from US Customs or received from a supplier.

Enter the totals of your untaxed credits on line 8 of AB-130.

Tax-Paid Credits – Schedule 4

Itemize all tax-paid products found to be short shipped, lost or broken prior to your receipt of the tax-paid merchandise from a supplier. This schedule may also be used to report documented breakage taking place on your premises, as well as merchandise discovered to be damaged after its receipt.

Enter the totals of your tax-paid credits on line 20 of AB-130.

SALES SCHEDULES (use a single line for each invoice)

Sales are reportable in the month that actual physical movement of the merchandise takes place from a wholesaler's (shipper) premise.

Out-of-State Shipments - Wisconsin permittees shipping **untaxed** or **tax-paid** merchandise to other states must attach the AB-150 (Shipments of Alcohol Beverages to Customers in Other States) to their AB-130. A separate AB-150 must be prepared and **submitted in duplicate** for each state to which shipments are made. The department mails copies of these schedules to the various states receiving shipments.

Untaxed Sales – Schedule 5

Itemize all sales of untaxed products made during the month to Wisconsin permittees or shipped out-of-state. Be sure that persons receiving untaxed merchandise in Wisconsin have the appropriate permit to purchase merchandise tax-free. Enter that customer's Wisconsin permit number in column C.

Totaling Untaxed Sales - On the bottom of each untaxed sales schedule, indicate totals for columns D, E, F and G. In addition, on your last schedule provide (and label) grand totals for "total out-of-state shipments" and "total sales in Wisconsin."

Enter the totals of you untaxed out-of-state shipments on line 6 of AB-130. The totals of your untaxed Wisconsin sales should be entered on line 7 of AB-130.

Tax-Paid Sales – Schedule 6

Itemize all sales of tax-paid products whether sold to Wisconsin wholesalers or shipped out-of-state. Sales to Wisconsin retailers need not be itemized.

Totaling Tax-Paid Sales - On your last tax-paid sales schedule provide (and label) these four grand totals:

- Total out-of-state shipments
- Total sales to retailers
- Total sales to wholesalers
- Total Wisconsin sales (total of sales to retailers & wholesalers)

Enter the totals of your out-of-state shipments on line 18 of AB-130. The totals of your Wisconsin sales should be entered on line 19 of AB-130.

Credit for Sales of Tax-Paid Merchandise to Out-of-State Customers or to Sacramental Wine Permittees - If you ship tax-paid distilled spirits, cider and/or wine out-of-state or sell tax-paid wine to a sacramental wine permittee, you are entitled to a refund of the Wisconsin beverage tax you paid on the merchandise. To obtain a refund, send us a copy of the invoice and bill of lading along with a letter that contains a calculation of the refund you have coming. You may send your request with your monthly return or separately. Although these shipments must be itemized on your monthly return, **DO NOT** claim the refund on that return. Your refund request must be processed separately from your monthly return.

SPECIFIC INSTRUCTIONS FOR OUT-OF-STATE PERMITTEES

SALES SCHEDULES (use a single line for each invoice)

Permittees located outside Wisconsin will use the multiple schedule to report only those sales made to permittees in Wisconsin. Sales are reportable in the month that actual physical movement of the merchandise takes place from a shipper's premise.

Remember to group all sales by customer name and location and to provide a subtotal for each customer. Also enter the customer's Wisconsin permit number in column C.

Untaxed Sales – Schedule 5

Itemize all sales of untaxed products shipped during the month into Wisconsin where the liquor taxes, if applicable, are the responsibility of the Wisconsin permittee. Examples of untaxed sales:

1. Sales of bulk spirits to rectifiers.
2. Sales of alcohol to industrial and medicinal alcohol permittees.
3. Sales of bulk wine to bottlers, rectifiers and wineries.
4. Sales of sacramental wine to manufacturers, rectifiers and wholesalers having a permit.
5. Sales of wine to industrial wine permittees.
6. Sales of spirits, cider or wine that will be received in Wisconsin through US Customs and the Wisconsin permittee is designated as the "importer of record."

Be sure that the person you are shipping untaxed merchandise to in Wisconsin has the proper permit to purchase merchandise tax-free. Enter that customer's Wisconsin permit number in column C.

Totaling Untaxed Sales - On the bottom of each untaxed sales schedule, indicate the total for columns D, E, F & G. On your last untaxed sales schedule, also provide grand totals for each column. Do not enter these totals in Section 1 on your AB-130 because that section only applies to in-state (Wisconsin based) permittees.

Tax-Paid Sales – Schedule 6

Itemize all sales of tax-paid products sold to Wisconsin wholesalers for which you are responsible for paying the Wisconsin distilled spirits, apple cider and wine taxes. Sales include all **sample** products entering Wisconsin via your Wisconsin distributors or picked up directly at your location by your own salespersons and taken to Wisconsin.

Totaling Tax-Paid Sales - On your last tax-paid sales schedule, provide a total for each column of sales to Wisconsin wholesalers. Enter the total amounts on line 19 of AB-130.

CORRECTIONS TO PRIOR MONTHS SALES

Sales reported on prior months' sales schedules may require correction because merchandise shipped to Wisconsin customers is found to have been shipped short, or lost or broken in transit to that customer. To correct a prior month's entry, follow these steps:

1. Enter the previous month's incorrect entry in its entirety on the current month's sales schedule.
2. Circle the liter amount of this entry.
3. Place the correct entry on the line immediately below the incorrect entry.
4. Indicate in column C the reason for this correction.
5. Deduct the circled amounts when you compute the subtotals and grand totals on your sales schedules.